

JPRS 84209

26 August 1983

## Near East/South Asia Report

No. 2810

MAJLIS APPROVES CURRENT NATIONAL BUDGET



FOREIGN BROADCAST INFORMATION SERVICE

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Tehran SOBH-E AZADEGAN in Persian 27-28 Mar 83 pp 2, 7, 12-13

[Text]

The National Budget Bill of 1983, After Approval By The Majlis And Ratification By The Council of Guardians, Was Conveyed To The Government By The Respectable President of The Republic For Implementation.

This bill was presented to the Majlis by the government on 1/23/1983 and its generalities were approved on Saturday 3/12/1983 after discussion and study of opposing and faring representatives and representatives' investigation regarding corrective recommendations concerning its sections ended on 3/16/1983 and it was refered to and ratified by the Council of Guardians.

The National Budget Bill of 1983 is over five trillion, eight hundred sixteen billion, one hundred fifty-six million, nine hundred and thirty-eight thousand rials (5,816,156,938,000) and its general budget, considering revenues and other sources of providing credit

and also expenditures and other payments, is over three trillion, seven hundred and twenty-seven billion, nine hundred and forty-three million, ninety-four thousand (3,727,943,094,000) rials in forms of:

- 1) General revenues and other sources of providing credit of over three trillion, five hundred and fifty-five billion, one hundred and eight million, two hundred and eighty-nine thousand rials.
- 2) Exclusive revenues of the ministries and government organizations of over one hundred and seventy-two billion, eight hundred and thirty-four million, eight hundred and five thousand (172,834,805,000) rials and expenditures and other payments of the above mentioned categories are equal to the revenues.

Now, you will see the complete text of the National Budget bill of 1983 which has been approved by the Majlis and ratified by the Council of Guardians.

In the name of God, the compassionate, the merciful.

#### THE NATIONAL BUDGET BILL OF 1983

Single Article - The National Budget of 1983 is, with respect to revenues and other sources of providing credit, over five trillion, eight hundred and sixteen billion, one hundred and fifty-six

million, nine hundred and thirty-eight thousand rials (5,816,156,938,000), and with respect to expenditures and other payments it is over five trillion, eight hundred and sixteen billion, one hundred and fifty-six million, nine hundred and thirty-eight thousand rials (5,816,156,938,000).

1. The government's general budget for 1983, with respect to revenues and other sources of providing credits and with respect to expenditures and other payments, is over three trillion, seven hundred and twenty-seven billion, nine hundred and forty-three million, ninety-four thousand rials (3,727,943,094,000) as follows:

A. General revenue and other sources of providing credit totalling three trillion, five hundred and fifty-five billion, one hundred and eight million, two hundred and eighty-nine thousand rials (3,555,108,289,000) and expenditures and other payments from that source totalling three trillion, five hundred and fifty-five billion, one hundred and eight million, two hundred and eighty-nine thousand rials (3,555,108,289,000).

B. Exclusive revenues of the ministries and the government organizations totalling one hundred and seventy-two billion, eight hundred and thirty-four million, eight hundred and five thousand rials (172,834,805,000) and expenditures and other payments from that source totalling one hundred and seventy-two billion, eight hundred and thirty-four million, eight hundred and five thousand

rials (172,834,805,000). General revenue and other sources of providing credit indicated in subsection (A) at this article are approved and the government is authorized to receive in 1983 revenues and other sources of providing credit mentioned in part three of this law, and upon receipt of revenues and other sources of providing credit in the year 1983 and on the basis of allocation of appropriation, and considering related laws and regulations and sections of this law, make payments for expenditures of the ministries and government organizations and also for aids and other appropriations mentioned in schedules of parts four, five, six and enclosure number (1) of this law.

2. The budget of the government organizations and profitable institutions attached to the government indicated in part ten of this law, excluding certain reconstruction appropriations that are financed by general revenue, will be carried out in accordance with related laws and regulations and charters. The budgets of these profitable institutions attached to the government, who become government institutions during the year 1983, will be carried out for the remainder of the year after approval of the Council of Ministers.

Section 1 - The treasury's replenishment fund in the year 1983 is two hundred and fifty billion (250,000,000,000) rials.

Section 2 - Because of a shortage of financial sources needed by companies and institutions and government organizations attached to the ministries of Agriculture, Housing and Urban Development, Commerce, Industries, Mines and Metals, Heavy Industries, and the National Petrochemical Industries Company, and Reconstruction Crusade, and for the purposes of implementing approved programs of purchasing and selling essential products and goods and land and its preparation (subject of the Urban Lands Law) and agricultural institutions, upon recommendations of the related ministries and confirmation of the Budget and Plan Organization regarding allocation of credit and its guarantee, the Bank Markazi of Iran is authorized to allocate to the above mentioned organizations necessary funds, equal to the confirmed amount and as a replenishment fund and gradually and with supervision and responsibility of related ministers, so they can exclusively be used for specified uses on the basis of approved programs.

B. Receiving credit again for items indicated in subsection (A), provided that its receipt has been confirmed according to procedure in subsection (A), will be subject to depositing previous appropriations received in accordance with the purchasing and selling program confirmed by the Budget and Plan Organization or extension of the depositing deadline mentioned in subsection (C) of this section. The Bank Markasi of Iran is charged with observing this limitation.

C. In the event that execution of subsection (B) regarding  
vouchering the entire or part of the received appropriations is not  
possible in accordance with confirmed purchasing and selling  
programs of the Plan and Budget Organization due to plausible  
reasons, extension of vouchering indicated received appropriations  
and change in the purchasing and selling program requested by the  
executive organization is possible by the Bank Markazi of Iran, for  
a maximum of one year, after confirmation of the concerned Minister  
and consent of the Budget and Plan Organization.

D. Funds resulted from the sale of goods, materials and land and  
products purchased by appropriation of this section and conformity  
with the operational cash flow schedule, which are prepared by the  
organization using the related appropriations and confirmed by the  
Budget and Plan Organization, should be deposited directly to a  
related account with the Bank Markazi of Iran for depositing the  
received appropriation.

Violating this procedure and also violation in usage of sources of  
this section as indicated in the last part of subsection (A) is  
considered illegal possession of government properties and funds.

E. The Bank Markazi of Iran is responsible to send a comprehensive  
monthly report separated by each organization on the amount of paid  
appropriations, subject of subsection (A), and funds derived from

the sale of land and goods sold, as indicated in subsection (D), and also funds derived from the execution of subsection (F) of this section deposited in that bank, to the Budget and Plan Organization and the related executive organization and the related committee of the Majlis.

F. In order to execute the above mentioned items, precisely the ministers of the ministries mentioned are responsible for:

1. Accurate and continuous supervision of correct usage of appropriation sources of this section and direct deposit into the Bank Markazi of Iran, of result of sale of goods and materials and products on the basis of contract concluded indicated in ratified programs of this section.
2. Make arrangement to somehow correct financial and accounting systems of the organizations covered in this section on the basis of the double entry accounting principle, so that on time and correct recording and filing of the organizations, particularly accounts of the sources of this section and also auditing the accounts discussed, are possible. In order to facilitate implementation of this decision, the government and related banks are required to give necessary help to related ministries.

G. For execution of this section in the year 1983, maximum usable appropriation would be four hundred billion (400,000,000,000) rials.

### Section 3

A. In order to aid operation and provide for shortage of fixed and circulating capital and expansion and creation of factories and industrial and mineral and agricultural producing centers of private and cooperative sectors and centers for expansion of manufacturing and reconstruction services to increase producing activities of the country and production of construction materials, the Bank Markazi of Iran is responsible to, considering monetary policies of the country, assign necessary appropriations from resources of other banks, to specialized and provincial banks for the above affairs and in order to carry out productive activities in the above mentioned areas. And the Budget and Plan Organization would indicate in the government budget law, the balance of outstanding sums resulting from implementation of a group of supervised plans whose necessity of granting their appropriations has been approved by the council of Ministers, for every year and after the necessary investigation and within a maximum of five years and with the recommendation from the Bank Markazi of Iran.

B. The Bank Markazi of Iran is permitted, if necessary, to guarantee and state in the next year's National Budget Bill all or part of the interest of granted appropriations for the plans mentioned in a recent part of subsection (A) of this section.

C. Instructions for implementation of this section concerning the amount, appropriation limit of each sector, duration and other conditions of the appropriations indicated in this section will be prepared by the Bank Markazi of Iran and the Budget and Plan Organization and ratified by the Council of Ministers within one month from conveyance of this law.

D. The total of appropriations subject of this section should not be exceed hundred and fifty billion rials (150,000,000,000).

E. The government is responsible to send to the Majlis every four months a complete report of the performance of this section containing the amount of allocated appropriations and conditions and the duration of repayments and specifications of users of such appropriations and the type and nature of related plans and also the amounts of loans which have not been repaid established maturity dates.

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#### Section 4

A. In order to strengthen financial capabilities and encourage farmers and the tribes and fishermen for securing expenses of farming, fishing and to provide and maintain production factors and to help increase agricultural production (including cultivation, horticulture and livestock) and rural and handicraft industries and also to prevent individual profitting and losses resulting from advance purchases of agricultural products, the Central Organization

for Rural Cooperative of Iran, the Fisheries Company of Iran and the South Fisheries Company of Iran are permitted, in accordance with instructions recommended jointly by the Ministry of Agriculture and the Budget and Plan Organization which would be approved by the Council of Ministers, to pay the credits needed by farmers and tribes and fishermen in a form of loans through the Agricultural Bank of Iran.

B. The Bank Markazi of Iran is responsible for allocation to the Agricultural Bank of Iran of necessary credit for this purpose from other banks' sources after passage of this law and the Budget and Plan Organization could, if necessary, guarantee repayment of the loan discussed here.

C. The total of the appropriations subject of this section, should not exceed eighty three billion rials (83,000,000,000).

#### Section 5

A. The Ministry of Agriculture is authorized to allocate up to 4.8 billion rials, as replenishment fund and through the Agricultural Bank, to provide fertilizer, seed, insecticide, livestock, and other objects and spare parts needed by villagers under the jurisdiction of centers for agriculture, rural and tribal services which have been or will be created in rural districts, so after the sale of the

indicated objects, they can repay the replenishment fund received maximum before the end of year 1983, the most Regulations concerning the amount and method of allocation and the repayment of replenishment fund will be approved by the Council of Ministers.

The Bank Markazi of Iran is responsible to allocate to the Agricultural Bank of Iran, the necessary appropriation for this purpose from its own or from other banks' resources.

B. The Ministry of Agriculture is authorized to charge into finished cost of a project or a related activity the shares of farmers, which are paid in the form of credit, and the people's participation share in activities and projects, which are carried out with farmers' participation. The implementation procedure of this section will be based on regulations that would be recommended by the Ministry of Agriculture, confirmed by the Budget and Plan Organization and the Ministry of Economic and Financial Affairs and approved by the Council of Ministers.

C. The Bank Markazi of Iran is responsible for the allocation of up to three billion rials from its own resources or resources of other banks to the Agricultural Bank of Iran, so it will be placed at the disposal of the applicants as a loan, in accordance with measures and regulations that would be recommended by the Ministry of Agriculture and approved by the Council of Ministers, for the purpose of purchasing heavy machineries and to carry out water and soil foundational activities.

D. Considering the policy of ceding the execution to the people and guiding, technical and supportive role of the government, in cases where the Ministry of Agriculture determines that the capabilities to execute any activity are provided, the Ministry of Agriculture after assessment, is authorized, to sell machineries and equipment and buildings to qualified applicants. Funds resulting from the execution of this subsection will be deposited in Treasury without interference. The regulation for the execution of this subsection will be recommended by the Ministry of Agriculture and approved by the Council of Ministers.

## Section 6

It is authorized to allocate the sum of eighteen billion rials (18,000,000,000) of appropriation of fixed investment indicated in item 503002 (miscellaneous expenditure of reconstruction and new reconstruction projects) of part four of this law to specified projects, for the execution of urgent projects and the new, necessary projects whose appropriations are not predicted in the appendix numbered (1) of this law or they will face a shortage of appropriations despite the predicted appropriation, based on recommendations of concerned ministers and confirmation of the Budget and Plan Organization and approval of the Council of Ministers to be used after the exchange of necessary agreements with the Budget and Plan Organization.

A. Up to five billion rials (5,000,000,000) of appropriation of this section, in relation to reconstruction activities determined necessary by the Council of Ministers, will be excluded from the general accounting law and its usage will be in accordance with regulations that will be approved by the Council of Ministers.

B. The sum of five hundred million rials (500,000,000,000) of appropriations of subsection (A) of this section is exclusively allocated to provide for expenses to mobilize possibilities of expanding technical and professional training based on recommendations by the Budget and Plan Organization and approval of the Council of Ministers.

## Section 7

A. Usage of the appropriation indicated in item 503001 (unpredicted expenditures) of part four of this law is possible upon the recommendation of the Budget and Plan Organization and approval of the Council of Ministers and spending it will depend upon regulations of this law and other general regulations of the government. The Council of Ministers is authorized to permit executive organizations who have special financial and trading regulation to use the appropriation allocated from the above item in accordance with special regulations of related organization.

B. Concerning the ministries and the government institutions, transfer of appropriation will be carried out by the authorized auditor of the using organization. With regard to other executive organizations who lack an auditor, the source of issuing the transfer and requesting fund, depending on the case, would generally be determined by the Council of Ministers.

C. Up to two billion rials (2,000,000,000) appropriation of this section could be used for necessary expenses determined by the Council of Ministers without an obligation to consider the general accounting law and other general regulations of the government. For each executive organization, the sums of appropriations of this subsection would be kept in separate accounts with the Bank Markazi of Iran or the Bank Melli Iran and using it is authorized by joint signatures of, depending on the case, the Prime Minister or the related minister or highest ranking official of the executive organization or their authorized representatives and the related auditor. The documents of such expenditures would be considered definite expenditures with signatures of the same authorities and the related auditors.

D. It is authorized to use the sum of one billion, five hundred and forty-nine million, three hundred and twenty-four thousand rials (1,549,324,000) of appropriations of this source for adjustment of salaries of personnel of hospitals attached to universities' medical schools in various medical subjects and these employees of the Ministry of Health's health-treatment units in various medical

subjects, who are not covered by the Social Security law, to the salaries of hospital employees affiliated with the Ministry of Health, in accordance with regulations which would be recommended by the Ministry of Culture and Higher Education, ratified by the Administrative and Employment Affairs Organization of the county, and approved by the Council of Ministers.

#### Section 8

The government is authorized to allocate a sum of one billion rials (1,000,000,000) from appropriations of item 503010 of part four of this law to the Ministry of Interior, in order to compensate for the exemption of the cost of water and electricity used by low-consuming subscribers of the water and power organizations attached to the municipalities and private sector and up to the amount of exemption of payments for the cost of consumed water and electricity according to the amendment of the cost of water and electricity exemption law, so necessary fund will be placed at their disposal upon presenting documents to the related ministries on behalf of organizations indicated.

#### Section 9

It is authorized to:

- A. Allocate current appropriation indicated in item 503041 of this law to provide for the needs of the armed forces of the Islamic Republic of Iran in relation to the imposed war based upon

recommendation of the Budget and Plan Organization and approval of the Council of Ministers.

B. Usage of any amount of appropriation, subject of this section, which is allocated to execution of agreements of the Ministry of National Defense and the Ministry of the Islamic Revolution Guards Corps and obligations, is authorized in accordance with the contents of subsection (A) of section (66) of this law and regulations and its executive regulations.

C. One hundred billion rials (100,000,000,000) reconstruction appropriation (fixed investment) of the item mentioned, which is exclusively allocated to reconstruction and renovation of war-torn areas, is guarantiable and payable after exchange of related agreements with the Budget and Plan Organization on the basis of allocation of appropriation. The usage of this appropriation is exempt from the accounting law and other general regulations and is subject to regulations which will be, in compliance with the contents of the subsection, recommended jointly by the Budget and Plan Organization and the Ministry of Economic and Financial Affairs and approved by the Council of Ministers.

D. The government is responsible for spending a sum of twenty billion rials (20,000,000,000) of above subsection (C) exclusively for the reconstruction of palm plantations and agricultural affairs.

E. The government is responsible for presenting to the Majlis an operational report, the subject of this section, once every six months.

#### Section 10

A. It is authorized to place at the disposal of the National Iranian Oil Company a sum of one hundred and sixty-three billion rials (163,000,000,000), appropriation indicated in item 503044 (the National Iranian Oil Company expenses for providing and purchasing petroleum products needed by the country and obligations-aid) of part four of this law for the exclusive purpose of providing and purchasing needed petroleum products from abroad on the basis of a program which will be recommended by the Ministry of Oil and approved by the Council of Ministers.

The National Iranian Oil Company is charged with centralizing the sums received from appropriation, the subject of this section, in a special account which will be opened for this purpose at the Bank Markazi of Iran and transferring the balance of the account to the country's general revenue account at the end of year 1983.

B. The Bank Markazi of Iran is charged with selling to the National Iranian Oil Company foreign exchange needed for providing and purchasing products, the subject of this section, in accordance with approved programs mentioned above and upon the National Iranian Oil Company's request and without considering any type of formality.

C. The Ministry of Oil is charged with submitting to the Ministry of Economic and Financial Affairs and the Budget and Plan Organization an operational report of this section once every three months. The Budget and Plan Organization is charged with presenting this report along with its own assessment to the Budget and Plan and also Oil Committees of the Majlis within one week of its receipt.

## Section 11

The Budget and Plan Organization is authorized to allocate to the related executive organizations, with cooperation of the Ministry of Economic and Financial Affairs, aggregate and expenditure appropriations indicated in item 503048 (Customs duties and taxes and commercial tax and obligations related to imported goods and equipment for the ministries and government organizations- aggregate and expenditure-wise) of part four of this law to, depending on the case, related executive organizations. The government companies are responsible for providing and paying for appropriations needed for customs duties and taxes and commercial taxes of imported goods for their own current operation and reconstruction plans from internal sources and related reconstruction plans respectively and allocation of appropriation from the above item to the government companies, who, in the year 1982, have used aggregate and expenditure appropriations indicated in the national budget law, would only be

authorized if, determined by the Budget and Plan Organization and the Ministry of Economic and Financial Affairs, providing needed appropriation is not possible from internal sources and reconstruction plans.

#### Section 12

The Ministry of Education is responsible, until the end of August 1983, to distribute, according to programs and expenditures (items 1 and 2 exclusively), among various provinces appropriations indicated in item 503051 of part four of this law entitled "The Ministry of Education - Recruitment of Educational Personnel Need for the Country's Schools" and recommend to the Budget and Plan Organization, so they be added, after consent of the Budget and Plan Organization, to appropriations levels of the provincial offices of education.

#### Section 13

Authorization is given to the Ministry of National Defense to transfer a sum of seventeen billion, four hundred and eighty-three million, five hundred thousand rials (17,483,500,000) bonus of year 1979, which the government has allocated from a source of appropriation in item 502012 of year 1979 budget law, to appropriation of article 2 of program 20101000 (military personnel) item 111500 of budget law of that year and charge the related documents of expenditure to the above mentioned account.

## **Section 14**

Appropriation indicated in item 114013 (Ministry of Islamic Guidance - Propaganda Expenses) of part four of this law is merely for promotional affairs outside of the country and is excluded from general accounting law and other general regulations of the government and is usable in accordance with regulations that will be recommended by the Ministry of Islamic Guidance and approved by the Council of Ministers.

## **Section 15**

It is authorized to:

A. A sum of two billion rials (2,000,000,000) appropriation indicated in item 129003 of part four of this law, in order to execute article (9) of the law concerning managing health-treatment and educational units of the Ministry of Health (ratified on 1/2/1980 by the Revolution Council of the Islamic Republic of Iran) and considering the needs and operational capabilities of each of the regional organizations of provincial Health Offices, be placed at the disposal of the above mentioned organizations, so that it be used, independently and separate from their approved budgets, on the basis of financial and trading regulations of the Social Security Organization.

B. To distribute and use according to the arrangements decided in subsection (A), another two billion rials (2,000,000,000) appropriation from the same item in lieu of exclusive receivable revenues by each one of the regional organizations of provinces, which will merely be established in relation to the execution of the law concerning managing health-treatment and educational units, that will be deposited in the General Treasury upon receipt.

C. Instructions to use the appropriation of the above mentioned subsection (A) would be provided jointly by the Ministry of Health and the Budget and Plan Organization and procedure for providing and arranging and bookkeeping related accounts would be determined and conveyed by the Ministry of Economic and Financial Affairs.

#### Section 16

It is authorized that:

A. Appropriation indicated in item 129007 (the Ministry of Health--appropriation concerning programs of technical and professional medical training and nursing) of part four of this law, with joint recommendations of the Ministry of Health and the National Supreme Council For Coordination Of Technical And Professional Training and consent of the Budget and Plan Organization, be distributed, within three months from approval of

this law, among regional health organizations of the provinces who have legal ground for holding such training courses and, depending on the case, be added to approved budget of such organizations.

B. A sum of six hundred, forty million rials (640,000,000) appropriation indicated in item 129002 of part four of this law, be used to cover dialysis expenses of kidney patients without considering the general accounting law and in accordance with regulations that will be approved by the Council of Ministers.

#### Section 17

1. The regulations concerning the procedure to use appropriation of item 131503 (National Welfare Organization -- job hardship right -- strength-giving units of the provinces -- aid) of part four of this law will be approved by the Council of Ministers within one month from passage of this law upon the recommendation of the National Welfare Organization and concurrence of the National Organization for Administrative and Employment Affairs and consideration of the following points:

A. The regulations of job hardship do not include those who are covered by the Social Security law.

B. The job hardship, subject of subsection (1) of this section, of each covered employee should not exceed 50 percent of the continuous monthly salary and benefits and a maximum of fifteen thousand rials (15,000) a month.

2. Executive regulations to determine needs of those who seek aid and procedure for using predicted appropriation of ability-giving program (30405000), under item 131500 of part four of this law, will be approved by the Council of Ministers within one from passage of this law upon the recommendations of the National Welfare Organization and consent of the Ministry of Economic and Financial Affairs and the Budget and Plan Organization.

#### Section 18

Up to two hundred million rials (200,000,000) from appropriation of "Plan for creation and expansion of mechanical industries", item 144700 of appendix number (1) of this law, can be used to aid domestic manufacturers of agricultural machineries and spare parts after exchange of related agreements with the Budget and Plan Organization and without considering the general accounting law and other general regulations and in accordance with regulations that will be recommended by the Ministry of Heavy Industries and approved by the Council of Ministers.

**Section 19**

**It is authorized that:**

- 1. The Railroad of the Islamic Republic of Iran uses up to a sum of eight hundred million rials (800,000,000) from approved appropriation of "Plan for improvement of tracks and factories under improvement program of the railroad network", indicated in item 280500 of appendix number (1) of this law, merely for study and production of engine parts, railroad care and angle bars on the basis of an agreement that will be exchanged between the Railroad of the Islamic Republic of Iran and the Budget and Plan Organization.**
- 2. The above mentioned appropriation is usable without the necessity to consider the general accounting law and other government general regulations and related expenditure documents, with the signature of the chief of the Railroad of the Islamic Republic of Iran or his authorized representative and related auditor, will be stated as definite expenditures.**
- 3. Creation of any type of personnel obligation for the next year through usage of the above mentioned appropriation is prohibited and its usage, other than cases mentioned in this section, is considered illegal possession of government funds and properties.**

## Section 20

The Ministry of Economic and Financial Affairs is authorized to state in the national general revenue of 1983 the sum of twelve billion rials (12,000,000,000) the subject of item 310100 of part three of this law, revenues of the Ports and Shipping Organization.

The government is responsible to prepare a bill concerning the future status and legal form of the above mentioned organization and the Railroad of the Islamic Republic of Iran within three months from passage of this law and present it to the Majlis for approval.

## Section 21

An increase in current appropriation of each program and items concerning expenses of executive organizations indicated in part four of this law, excluding items 1, 2, 8 and 17 which may not be increased, is authorized, as follows, through a decrease in appropriations of other programs and items of related organizations provided that there would not be a net change in current appropriations of the executive organization:

- 1) Ten percent and for only once a year, with the consent of the highest ranking authority of the executive organization and prior knowledge of the Budget and Plan Organization and the Ministry of Economic and Financial Affairs.

- 2) Over 10 percent and up to 20 percent and only once a year, by a recommendation from the highest ranking authority of the executive organization and confirmation of the Budget and Plan Organization.
- 3) An increase in appropriation of section (19), over 20 percent and only once a year and in the necessary and unavoidable cases, by a recommendation of the highest ranking authority of the executive organization and confirmation of the Budget and Plan Organization.

## Section 22

In order to expedite progress of the national and provincial reconstruction works and to facilitate related payments, it is authorized that:

A. The Appropriation Allocation Committee, subject of Article (30) of the Budget and Plan Law, allocate the necessary funds, in the form of "advance funds" and maximum until the end of June 1983, for implementation of reconstruction projects indicated in appendix number (1) whose agreements have not been exchanged for acceptable reasons.

The Budget and Plan Organization and executive organizations are responsible, prior to appropriations of other activities, to state in the agreements of related plans, funds that will be allocated for implementation of this section as "advance funds" prior to allocation of appropriations for other activities.

B. The Ministry of Economic and Financial Affairs assign to each executive organization and province a replenishment fund equal to 10 percent of the above mentioned appropriation in a lump sum form to be used on the basis of allocation of appropriation. And, in order to operate factories for producing construction equipment and materials and to create seasonal coordination in supply and demand of construction equipment and materials, in addition to the above 10 percent, up to 20 percent from the current year's approved appropriations of national and provincial plans be also allocated for the purpose of purchasing construction equipment and materials and spare parts and workshop machineries needed for the plans. And the executive organizations, after delivery of purchased goods and material to workshops, depending on the case, are responsible for stating the finished costs related to loan-financed projects in the definite expenditures account and, in projects being carried out by contractors, deduct them from their status reports. Executive regulations of this subsection will be approved by the Council of Ministers upon joint recommendations from the Budget and Plan Organization and the Ministry of Economic and Financial Affairs.

C. The treasury's subsequent payments, within the limit of allocated appropriation for each project, will be authorized against positive documents or list of expenses occurred which are separately provided for related projects and are confirmed by the related chief and auditor of the executive organization.

D. In cases where, on the basis of accepted documents, the above mentioned replenishment fund is not sufficient for advance payments related to the concluded agreements or initial appropriation or other payments, additional needed funds would be allocated and given to the auditor.

E. The unused portion of funds, which is given to executive organizations on the basis of "advance" allocation in accordance with the contents of subsection (A) of this section, will be stated in the "replenishment fund" account, the subject of subsection (B) of this section, after the exchange of agreements related to reconstruction projects and with the Treasury's consent.

### Section 23

It is authorized to spend the sum of fourteen billion rials (14,000,000,000) appropriations of fixed investments indicated in part six of this law under the title "Emergency and Unpredicted Reconstruction Activities of the Provinces".

A. The sum of twelve billion rials (12,000,000,000) from the above mentioned appropriation, which has been distributed according to the province, can be used for activities of emergency projects and new necessary projects, which appropriations have not been predicted for them in appendix number (1) of this law or despite the prediction; they face a shortage of funds, with approval of the planning committees of related provinces and without the necessity to consider the general accounting law.

When using this appropriation, under equal circumstances, the group of new projects whose part of needed expenses is paid through the people's self-aid is given priority. The villages have priority in spending this appropriation and at least two thirds of the above mentioned appropriation should be spent on villages.

B. The sum of two billion rials (2,000,000,000) balance of the above mentioned appropriation which has been indicated as a lump sum, would be distributed among the nation's provinces by the Ministry of Interior and cooperation of the Budget and Plan Organization for unpredicted expenses and each province's share would be given to the related governor general to be used without the necessity to consider the general accounting law.

C. The measures and procedures to use appropriations, subject to subsection (A) and (B) of this section, will be recommended by the Ministry of Interior and confirmed by the Ministry of Economic and Financial Affairs and the Budget and Plan Organization and approved by the Council of Ministers.

D. Appropriation of this section is kept in a separate account with the Bank Melli of each province and its use is authorized by joint signature of the governor general, or an authorized official on his behalf, and the auditor of the reconstruction projects of the province.

**E. Creation of any type of operational and personnel obligation through the usage of the above mentioned appropriations for later years is not authorized.**

**Section 24**

**A. The 1983 appropriation of the Reconstruction Crusade indicated in part six of this law will, upon requesting funds on behalf of the Central Council of Reconstruction Crusade or authorized officials representing the above mentioned Council, be payable gradually and according to the need confirmed by the consulting Minister for Executive Affairs, will depend on regulations which will be approved by the Council of Ministers within a maximum of two months from passage of this law.**

**B. The appropriation funds, the subject of subsection (A) of this section, will be deposited in the capital in the accounts with the Bank Markazi of Iran or one of the branches of the Bank Melli Iran, recommended by the Central Council for Reconstruction Crusade and introduced by the Treasury, and in other cities, in branches of Bank Melli of Iran and other government banks representing the Treasury, which have been or will be opened, recommended by the official in charge of the local Reconstruction Crusade and introduced by the Chief of the local Office of Economic and Financial Affairs. Usage of such accounts would be carried out with at least two authorized signatures from the Reconstruction Crusade which would be introduced to banks as described above.**

C. The National Accounting Office will audit financial affairs of the Reconstruction Crusade according to Article (55) of the Constitution and the Reconstruction Crusade is responsible for providing necessary facilities and possibilities to execute this audit.

#### Section 25

A. The Reconstruction Crusade is responsible for depositing all of its revenues (excluding aids and people's self aid) in an account which would be opened by the Treasury at the Bank Markazi of Iran.

B. The sum of twelve billion rials (12,000,000,000) from the sum of one hundred billion, five hundred million rials (100,500,000,000) appropriation of the Reconstruction Crusade indicated in part six of this law, merely against the exclusive receivable revenues of subsection (A), which would be deposited in the Treasury, will be given to the Reconstruction Crusade to be used as indicated in Section 24.

#### Section 26

A. The Provincial Planning Committee, with the executive organization's consent, may delegate executive activities of a plan entirely or some projects of a certain provincial plan to the

Council for Reconstruction Crusade of a province, so that the Council, if agreed, can, according to the Reconstruction Crusade regulations, execute it using appropriation for ceded activities.

B. The Chiefs of executive organizations, with their judgment and their own responsibilities, can delegate executive activities of an entire plan or some projects of a national reconstruction plan to the Central Council of the Reconstruction Crusade, so the Council can, according to regulations of the Reconstruction Crusade plans, carry it out, if agreed, under supervision of the delegating executive organization.

C. In cases where, to carry out subsections (A) and (B) of this section, executive activities of an entire plan or project of provincial and national reconstruction plans is delegated to the Reconstruction Crusade, the executive organization of plan or the executive of delegated projects will be changed, depending on the case, to the Central Office of the Reconstruction Crusade or the Reconstruction Crusade of the Province.

Such cases, where the executive activities of plans and projects are referred to the Reconstruction Crusade as contract works, are excluded from this decision.

D. The appropriations of the provincial and national reconstruction plans and projects, subjects of subsections (A) and (B) of this section, are gradually and depending on the need, payable by related

accountant upon request of funds from the Provincial Council of Reconstruction Crusade and the Central Council of Reconstruction Crusade, respectively. The accountant would, against the receipts from the Reconstruction Crusade, consider the funds paid as an "advance".

The Provincial Council of Reconstruction Crusade and the Central Council of Reconstruction Crusade, depending on the case, are responsible for submitting, before the end of year 1983, to the accountant certificates from executive organization delegating the activities confirming progress or completion of work, and also, for confirming the quality aspect of the work. The expenses incurred for the above mentioned items would be audited by the National Accounting Office.

E. To carry out this section, the provincial planning committee is responsible to report to provincial representatives of the province to the Majlis and related city governors the entire actions taken concerning referring operations of the reconstruction projects and plans. And also, the governors, while performing the necessary follow ups, would notify the above mentioned representatives of the stages of work progress every three months.

## Section 27

A. An increase in appropriation of provincial reconstruction plans (fixed investment) of each province, through a decrease in

appropriations of other plans and only once a year and within the executive organization's program and up to 10 percent upon the recommendation of the executive organization and consent of the provincial Budget and Planning Organization, and over that up to 20 percent--with confirmation of the provincial planning committee, will be authorized provided that there would be no change in the total reconstruction appropriation of each program.

B. An increase in the provincial reconstruction appropriation (fixed investment) of each of the plans of each executive organization, within each chapter, through a decrease in appropriations of other plans of each organization and only once a year and up to 5 percent, with consideration given to the contents of subsection (A) of this section, upon the recommendation of the executive organization and consent of the Budget and Plan Organization of the province and over that and up to 10 percent, with confirmation of the provincial planning committee, will be authorized provided that, to carry out this subsection, there would be no change in the total reconstruction appropriation of that chapter approved for the local executive organization.

C. An increase in appropriations of provincial reconstruction plans (fixed investment) in each chapter, from a decrease in other chapters, except chapters of agriculture and natural resources--industries--mines--water resources--general education and technical and professional training; up to five percent and with consideration

given to the contents of subsection (A) and (B) of this section; and over that and with a transfer of appropriation to the above mentioned chapters and only once a year, would be authorized upon the recommendation of related executive organization and the consent of the Provincial Planning Committee provided that there would be no change in the total of provincial reconstruction appropriations (fixed investment) of each province.

#### Section 28

The Foundation for the Oppressed is responsible to report to the Majlis through the Prime Minister within a maximum of three months from the passage of this law, a complete list of movable and unmovable properties and receivables and payables of the Foundation in the past four years and its charter be prepared by the Council of Ministers and, in accordance with article 74 of the Constitution, be submitted to the Majlis.

#### Section 29

A sum of three billion rials (3,000,000,000) appropriation indicated in item 503052 of part four of this law, would be usable for the purpose of carrying out reconstruction activities and protection of boundaries in the villages of bordering provinces of the country without the necessity to consider the general accounting law and

other government's general regulations and in accordance with regulations which would be approved by the Council of Ministers upon recommendations of the Ministry of Interior and the Ministry of the Islamic Revolution Guards Corps and the Budget and Plan Organization.

### Section 30

A. From the beginning of year 1983, the Scientific and Industrial Research Organization would be administered by the Ministry of Education and the Organization's chairman of the executive board, who, on the basis of the contents of the related charter; will also be responsible as chairman of the organization's supervisory council, will be selected and assigned.

B. The above mentioned organization is authorized to use current and reconstruction appropriations, indicated in item 113544 of part four of this law, in accordance with regulations which would be approved by the Council of Ministers upon the recommendation of the Minister of Education and confirmation of the Ministry of Economic and Financial Affairs and the Budget and Plan Organization.

### Section 31

New hiring for permanent positions of administrative and services personnel in the year 1983 from current appropriations indicated in the national budget law and internal resources of banks and government companies is prohibited. New hiring for other positions,

if necessary and with the consideration given to maximum economizing and use of complete capacity of employed work-force and exclusively limited to a number whose appropriation has been mentioned in the budget passed in the year 1983, will be authorized with the approval of the Council of Ministers. The Islamic revolution institutions who are using appropriations mentioned in the national budget law and government companies and organizations, whose coverage of general regulations requires stating the name, are also included in this section.

### Section 32

The appropriations of year 1983 of the Central Committee of the Islamic Revolution of Iran and the Foundation for Immigrants Affairs of the Imposed War and the Islamic Propaganda Organization and the teaching movement and the Imam's Aid Affairs and the Martyr Foundation, indicated in part four of this law in items 105005-105100-114006-128000-131501-131600 respectively, will be payable on the basis of allocation of appropriations and requesting funds by authorized authorities of the same institution and gradually and according to the need and would be excluded from adverse laws and regulations and their usage depends on regulations which have been or will be approved by the Council of Ministers upon recommendations by, depending on the case, the Ministry of Interior and the Ministry of Islamic Guidance and the Ministry of Education and the National Welfare Organization and the Advisory Minister for

**Executive Affairs and confirmation of the Ministry of Economic and Financial Affairs.** And, the Aid Affairs and the Islamic Propaganda Organization are responsible for spending, if possible, two thirds of their own budgets, depending on the case, on aiding poor people and Islamic propaganda in villages. The Imam's Aid Affairs and the Martyr Foundation will spend their appropriations, according to regulations subject of this section, under supervisions of the Advisory Minister and the Chief of the National Welfare Organization and the Advisory Minister for Executive Affairs, respectively.

### **Section 33**

A. The Council of ministers is authorized to determine the level of non-cash aids for each of working and retired employees or enlisted personnel and their dependents and also inheritants of deceased employees of the government (whether civil or military) at a minimum of five hundred and a maximum of one thousand five hundred rials per month. This aid is only for families that one of the wife or husband is an employee.

B. That part of the difference of non-cash aids indicated in subsection (A) which is not provided for in year 1983 from appropriations of related executive organizations' approved budget will be secured and paid from appropriations indicated in item 503053 of part four of this law.

C. Regulations of execution procedure and employees and organizations included in this section will be approved by the Council of Ministers upon joint recommendations of the Administrative and Employment Affairs Organization and the Budget and Plan Organization and the Ministry of Economic and Financial Affairs.

D. Section 82 of the amended budget law of the year 1983 and the national budget of the year 1975 and section 12 of the 1971 budget supplementary law and its executive regulations and other laws and regulations concerning granting non-cash aids to the government employees will be annulled from the date this law is implemented.

#### Section 34

Considering current exceptional conditions and in order to facilitate and expedite the execution of plans and programs, which will enjoy more expansion and absorbability upon creation of unpredictable conditions, the government is authorized to, on one hand, increase reconstruction and current appropriations of each of the plans and chapters and programs and items indicated in columns number 3 and 4 of part eleven of this law--if necessary and if conditions permit and related activities progressed--upon recommendation of the Budget and Plan Organization and up to appropriation levels indicated in columns number 6 and 7 of the above mentioned part and, on the other hand, to add to the amount

indicated in item 11100 of part three of the 1983 budget law (use of appropriations of the banking system's appropriations) an equivalent of additional appropriations whose usage are necessitated in accordance with the contents of this section provided that securing from general revenues sources is not possible, so it can be used considering the contents of sections of this law and other related laws and regulations.

#### Section 35

The government is authorized to sell, in advance and prior to the maturity of the receivable documents, to the Bank Markazi of Iran all or part of shipping documents concerning the sale of oil and oil products abroad by the Ministry of Oil (National Iranian Oil Company) in the months of January and February of 1982 and state the equivalent rials resulted from this transaction in the country's general revenue account for 1983.

#### Section 36

Allocation and payment of any kind of fund from current and reconstruction appropriations indicated in the national budget law for printing and publishing any kind of newspaper and magazine and similar publications and any type of propaganda flyers and congratulatory cards would be prohibited. Publications of the Ministry of Islamic Guidance and the Islamic Propaganda

Organization, as a whole, and internal bulletins that the ministries and government institutions and government companies and institutions of the Islamic revolution publish in relation to their legal duties are excluded from coverage of this section.

### Section 37

A. Purchase of transportation means from appropriations of fixed investment indicated in this law would be authorized solely for the same quantity and type which have been predicted in the program of activities and description of related plans.

B. Purchase of any type of transportation means from current appropriations indicated in this law, except bycicle and motorcylce as job demands--and ambulance for medical units and transportation means for the disabled and martyrs of the revolution and fire-fighting trucks and busses for the Bus Company, is prohibited.

C. Government companies and organizations, which general regulations coverage of them requires naming them, are included in this.

D. Military and disciplinary forces, in relation to operational and preparative needs, are excluded from this section and can act to provide for their related needs, regarding transportation means, solely within the limit of approved appropriations of their own related items.

## Section 38

A. In order to expedite the execution of road construction--improvement and asphalting roads in the region, the Ministry of Road and Transportation is authorized to use up to 40 percent of appropriations approved in the year 1983--reconstruction plans of road building and improvement in the provinces of West Azarbaijan and Kurdistan--after exchange of related agreements with the Budget and Plan Organization or the Budget and Plan Organization of the province, depending on the case, and without requiring to consider general accounting laws and other government laws and regulations.

B. In order to expedite progress of reconstruction works and facilities related payments, the Ministry of Housing and Urban Development is authorized to spend, outside of the general accounting law and other general regulations of the governments, 10 percent of the total of reconstruction appropriations, indicated under its own item, for completion of unfinished units whose 75 percent (physically or rial-wise) has been carried out and are being executed with a government manager or liquidation manager.

C. The responsibility for determination and liability and confirmation concerning such plans is on, depending on the case, the Ministers of Road and Transportation and Housing and Urban Development or authorized officials representing them and related documents, with signatures of the above mentioned officials and related accountant, will be stated in final expenditures.

## Section 39

A. The Budget and Plan Organization is authorized, in cases where payment of funds from appropriation item 266501 (the Consumers and Producers Protection Organization--price differences of foodstuffs and basic goods and obligations--Aid) of part four of this law necessitates, to announce to the Ministry of Economic and Financial Affairs allocation of necessary appropriation, so it be placed as an advance at the disposal of the Consumers and Producers Protection Organization and used with considering related regulations.

B. Government organizations who receive advance funds from appropriations of this section or internal resources of the Consumers and Producers Protection Organization to secure and pay for price differences of foodstuffs and basic goods are responsible for submitting to the above mentioned organization the operations' status report and expenditures incurred once every three months.

C. The loss resulted from the sale and purchase of foodstuffs and basic goods, subject of this section, will be considered final expenditure after audit.

D. The government is responsible for presenting to the Majlis, within six months of approval of this law, the bill of "policy of decreasing the loss resulting from the purchase and sale of

**foodstuffs and basic goods" in such manner that securing and allocation of appropriation from general revenue sources decreases and it be in the directions of achieving internal self-sufficiency and fair distribution of services and incomes throughout the country.**

#### **Section 40**

**Contents of Section 3 of the budget law of the year 1981 is renewed until the end of the year 1983 and, in order to execute this section, it is authorized that needed funds from appropriation indicated in item 503008 of part four of this law be placed at the disposal of the Agricultural Bank of Iran and the final payments be considered expenditures.**

#### **Section 41**

**The Ministers and governor generals and chiefs of executive organizations and the Central Council of Reconstruction Crusade and the Central Committee of the Islamic Revolution, the Islamic Propaganda Organization, the Education Movement and the Martyr Foundation and the Foundation for Emigrants Affairs of the Imposed War and the Imam's Aid Affairs, and any other institution which uses general revenues, is responsible for sending to the Majlis, through the Prime Minister and once every three months, a list of expenditures and activities, along with descriptive reports, which are being carried out in accordance with special legal**

authorizations outside of regulations of general accounting law or from appropriation of article (17) in the ministries and government organizations and revolutionary institutions under their supervisions.

#### Section 42

Items and procedures to use appropriation of item 502042 of part four of this law are excluded from general accounting law and other general regulations of government and are in accordance with regulations which will be approved by the Council of Ministers upon a recommendation by the Ministry of Interior and confirmation of the Ministry of Economic and Financial Affairs.

#### Section 43

A. Increase in appropriations of the nation's reconstruction plans indicated in the attachment number (1) of this law by decreasing appropriations of other plans indicated within each one of the programs of the executive organization, up to 25 percent with consent of the highest ranking official of the executive organization and prior knowledge of the Budget and Plan Organization and the Ministry of Economic and Financial Affairs and over 25 percent and up to 50 percent with the Budget and Plan Organization's approval, would be authorized provided that no changes will occur in total reconstruction appropriation of each program within the executive organization and also in the subject and goal of related plans.

B. Increase in reconstruction appropriation of each executive organization's program within each chapter and by decreasing appropriations of other programs of the same organization and with considering contents of subsection (A) of this section, up to 10 percent with consent of the highest ranking official of the executive organization and prior knowledge of the Budget and Plan Organization and the Ministry of Economic and Financial Affairs and over 10 percent and up to 25 percent with the approval of the Budget and Plan Organization, would be authorized provided that no change will occur in total reconstruction appropriations of each chapter within the executive organization and also in the subject and goal of related plans.

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#### Section 44

A. Current appropriations of the local executive organizations covered by the provincial budget system, which are indicated in part five of this law according to organization--program, upon recommendations of local executive organizations and consent of the provincial Budget and Plan Organization, would be distributed among itemized expenditures within maximum one month from the date of passage of this law.

The local executive organizations are responsible to act on arrangement and exchange of necessary agreements with the provincial Budget and Plan Organization in ten days after distribution of the

appropriation according to itemized expenditures. The provincial Budget and Plan Organization would convey the above mentioned agreements to local executive organizations for execution and send copies of it to the Ministry of Economic and Financial Affairs and the provincial Office of Economic and Financial Affairs and the provincial representative of the General Accounting Office and the Budget and Plan Organization.

B. Entering appropriation in article 8 of the current budget of local executive organizations is prohibited.

C. As long as the agreements of the current budgets of local executive organizations are not exchanged and conveyed, expenditure items of current appropriations of local executive organizations will be spent according to scales allocated by the provincial Appropriation Allocation Committee.

#### Section 45

It is authorized that:

A. Reconstruction appropriations (fixed investment) of provinces, which are indicated according to chapter and program in part six according to a plan in the appendix number 1 of this law, be used on the basis of activities' description of plans, which have been mutually agreed upon between the provincial Budget and Plan

Organizations and local executive organizations, and their agreements, which will be exchanged in accordance with article 19 of the national budget and plan law, and allocation of appropriation.

B. Necessary changes in titles of the provincial reconstruction plans, which would be conveyed in accordance with subsection B of this section, and also appropriation separation of approved plan into two or more plans or combination of a few separated appropriations, which are indicated in appendix number (1) of this law under "other plans" title, to specified plans will be authorized with the approval of the Provincial Planning Committee.

C. Agreements of the provincial reconstruction plans, whose responsible operating organization is other than the executive organization, will be exchanged among the executive organization and the organization responsible for operation and the provincial Budget and Plan Organization. The Ministry of Economic and Financial Affairs would directly place appropriation of related plan at the disposal of the executive organization of the Plan.

#### Section 46

In case the local executive organization is not capable to execute this plan, upon the recommendation of the governor general and approval of the provincial planning committee, another local executive organization will be assigned for its execution.

## **Section 47**

The approved annual current and reconstruction appropriation of each province is allocated to the province on specified dates and in itemized form by the Appropriation Allocation Committee, subject of article 30 of the national budget and plan law, so it be allocated by the Appropriation Allocation Committee of the province, consisting of the governor general's Deputy for Reconstruction, the general manager of the Economic and Financial Affairs and the Chief of the Budget and Plan Organization of a province according to the needs and with regard to the progress of activities and separated by program and expenditure, depending on the case, of organization or plan.

## **Section 48**

A. Transfer of current appropriations among local executive organizations covered by the provincial budget system indicated in part five of this law, upon recommendation of related local executive organizations and confirmation of the provincial Plan and Budget Organization and in a lump sum form for each province and up to a maximum of 10 percent of approved appropriation of each local executive organization and only for once a year, is authorized provided that no change occurs in grand total of the provincial current appropriations.

B. Increase in current appropriations of each of the programs and expenditures of local executive organizations by decrease in appropriations of other programs and items, except items 1, 2 and 17 which are not increasable, and up to a maximum of 20 percent and only once a year is authorized upon recommendations of executive organizations and agreement of the provincial Budget and Plan Organization provided that no change will occur in grand total of current appropriation of local executive organization.

C. Increase in appropriation of article 19, in necessary and unavoidable cases, is authorized without considering limitations indicated in subsection (B) of this section upon recommendation of local executive organization and agreement of the provincial Budget and Plan Organization provided that no change will occur in grand total of current appropriation of the local executive organization.

D. The local executive organization is responsible to correct and exchange with the provincial Budget and Plan Organization, on the basis of pre-arranged agreement, discrepancies resulting from the execution of this section and the provincial Budget and Plan Organization is responsible for sending copies of it to the Ministry of Economic and Financial Affairs and the provincial Office of Economic and Financial Affairs and the provincial representative of the General Accounting Office and the Budget and Plan Organization.

## Section 49

In order to remove obstacles and expedite execution of reconstruction works, executive organizations are authorized to spend maximum an equivalent of 10 percent of approved appropriations of the provisional plans and projects, determined by the related Minister, outside of inclusion of general accounting law and other general regulations of the government. Documents of related expenditures with joint signatures of the related Minister, executor of the plan or project or authorized officials representing them and the related accountant, will be considered final expenditure.

## Section 50

A. The law concerning the maximum or minimum salary of working and retired and ready-to-serve employees, passed in April 1979, is also valid and executable in the year 1983 considering subsequent approvals and amendments.

B. The meaning of minimum and maximum of payable salary and benefits, indicated in the above mentioned law, is total of salary and benefits of employees prior to establishment of a legitimate country.

C. Contents of the above mentioned subsections will be executable in all organizations and government companies and profitable institutions attached to the government and institutions, which inclusion

of government laws and general regulation of them requires mentioning names, and also managers selected by the government and the Foundation for the Oppressed.

#### Section 51

Obligations of up to the end of year 1979, items 502002-502010-502011 and 501012, of the budget law of that year, whether or not they were created within or over the limit of approved appropriations indicated in the above mentioned items, will be payable from item 702101 (Payment of obligations related to approved budgets of years 1971 and after of part four of this law in compliance with related regulations.

#### Section 52

A. It is authorized that appropriation indicated in item 105005 of part four of this law, under the title "The Ministry of Interior - Contribution To The Nation's Municipalities", be distributed among the nation's municipalities upon recommendation of the Ministry of Interior and consent of the Budget and Plan Organization and approval of the Council of Ministers, and, at least half of the above mentioned appropriation should be distributed among municipalities of other than provincial capitals.

B. The government is responsible to present to the Majlis, within six months, a bill by which the nation's municipalities will reach complete self-sufficiency through a three-year planning.

### **Section 53**

The Budget and Plan Organization is authorized to allocate share of each of the bus companies of Tehran and cities from appropriations of items 503006 and 503007 of part four of this law according to needs.

### **Section 54**

Appropriations of article 8 of the armed forces of the Islamic Republic of Iran indicated in part four of this law are usable with approval of the Supreme Council of Defense and a report of expenses paid by the above mentioned appropriations should be submitted to the Supreme Council and the Defense Committee of the Majlis once every three months.

### **Section 55**

Procedure for using appropriation of item 111507 of part four of this law titled "The Ministry of National Defense -- research expenses", until approval of related regulations, will follow regulations that will be approved by the Council of Ministers upon recommendation of the Ministry of National Defense and confirmation of the Ministry of Economic and Financial Affairs and the Budget and Plan Organization.

## **Section 56**

The time period indicated in Section 33 of the budget law of the year 1981 is extended until the end of the year 1983 and it is authorized to secure and pay up to two billion five hundred million rials (2,500,000,000) balance of expenses occurred for the purpose of urgent and necessary expenses resulting from destructions of the imposed war from appropriations of the year 1983 of the air force buildings and installations plan of the armed forces of the Islamic Republic of Iran indicated in appendix number 1 of this law.

## **Section 57**

It is authorized to increase the sum of 2.2 billion rials mentioned in the law concerning construction of ammunition storages of the Islamic Republic of Iran's army, approved by the Majlis under number 7234 and dated 7/16/1980, to 2.7 billion rials and its unspent balance be secured and paid from appropriations of the year 1983--buildings and installations plan of ground forces of the Islamic Republic of Iran's armed forces--indicated in appendix number 1 of this law.

## **Section 58**

The quota for each one of the universities and higher education institutions would be determined by the Ministry of Education and the Budget and Plan Organization, according to plans and items of

expenditure, from appropriations indicated in item 113543 of part four of this law entitled "The Ministry of Education--Expenses for Re-Opening and Opening of Universities and Higher Education Institutions" and would be added to the level of approved appropriations of related executive organizations by the Budget and Plan Organization.

#### Section 59

Usage of appropriation indicated in item 114100 of part four of this law is excluded from general accounting law and other general regulations of the government and is subject to regulations which will be approved upon recommendation of the Supreme Judicial Council and approval of the Ministry of Education, the Budget and Plan Organization and the Ministry of Economic and Financial Affairs.

#### Section 60

The Ministry of Health is authorized to secure and pay for, from appropriation of item 129006 indicated in part four of this law, that part of expenses resulting from the execution of the law of one month duty of physicians and medical-related professions and nurses, approved by the Majlis on November 15, 1981, which the Ministry of Health and the Budget and Plan Organization determine that it cannot

be secured from appropriations of the regional health organizations of provinces. Regulations of the execution procedure of this section and also amounts payable to each one of the physicians and technicians and others covered by the above mentioned law will be approved by the Council of Ministers upon joint recommendations of the Budget and Plan Organization and the Ministry of Health and the Administrative and Employment Affairs Organization.

#### Section 61

The government is authorized to, up to fifteen billion rials (15,000,000,000) in the year 1983 from appropriation of item 131504 (Martyr Rajaii Plan -- aid to the old and needy farmers residing in villages) of part four of this law and for each one of the needy farmers residing in villages whose age is over 60 years, secure up to three thousand rials (3,000) per month and pay through the National Welfare Organization in order of priority, capital-production-goods or cash.

Determinant regulations of those covered and also the execution procedure of this section, within one month from the date of the passage of this law, will be approved by the Council of Ministers upon recommendation of the National Welfare Organization and confirmations of the Ministry of Economic and Financial Affairs and the Budget and Plan Organization.

## Section 62

In order to expedite repair and completion of the Imam Khomeini port's silo, the Ministry of Road and Transportation is authorized to use in the year 1983 up to five hundred million rials (500,000,000) from appropriation of the above mentioned plan, under item 301500 of part 2--appendix number (1) of this law, outside of the coverage of the general accounting law and other general regulations of the government and according to regulations which will be approved by the Council of Ministers upon the recommendation of the Minister of Roads and Transportation. The documents of related expenses will be considered final expenditure with joint signatures of the official in charge of the executive organization, executor of the plan or authorized officials representing him and related accountant.

## Section 63

Section 74 of the budget law of the year 1982 is amended as follows:

The Provincial Planning Committee is formed with the following combination chaired by the governor general of each province.

- 1) The Governor General;
- 2) The Chief of the Budget and Plan Organization of the province who is also the committee's secretary;

- 3) The General Manager of Industries of the province;
- 4) The General Manger of Mines and Metals of the province;
- 5) The General Manager of the Economic and Financial Affairs of the province;
- 6) The General Manager of Agriculture;
- 7) The Managind Directors of the Regional Water Organization and the Regional Power and the Regional Water and Power of the province, depending on the case;
- 8) The General Manager of the Road and Transportation of the province;
- 9) The General Manager of the Education of the province;
- 10) The Managing Director of the Regional Health Organization of the province;
- 11) The Council of Reconstruction Crusade's representative in the province;
- 12) Two individuals from members of the universities scientific delegations or planning specialists of the province;
- 13) Two individuals selected by the Provincial Council (As long as the Provincial Council has not been formed, two members subject of this subsection will be selected by other members of the Provincial Planning Committee).

Governor generals are responsible to inform the representatives of the province about program and work report, depending on the case, of the above mentioned committee.

## Section 64

Until approval of charter and financial regulations of the Voice and Vision of the Islamic Republic of Iran:

A. The above organization, in compliance with the law of the management procedure of the Voice and Vision of the Islamic Republic of Iran, from the financial point of view and budgetary regulations would comply with regulations of the government companies and its supervisory council would be responsible for duties in addition to the duties of former general council of the above organization. The above council should present its complete report of financial executive activities to the committees of guidance and budget and plan and accounting office of the Majlis once every six months.

B. Purchase of needed equipment for the above mentioned organization from abroad would not need obtaining authorization from the Ministry of Commerce. The above organization can directly, with the confirmation of the Supervisory Council, carry out its own needed purchases observing other related regulations. However, the Supervisory Council would carry responsibilities of such purchases by the organizations.

## **Section 65**

Until approval of the new charter, the Industrial Complex for Production and Raising Turkey Company is authorized to attempt to execute programs predicted in the budget of the year 1982 with its previous charter.

## **Section 66**

A. Usage of appropriations related to enforcement of defensive strength of armed forces of the Islamic Republic of Iran and also repayment of foreign loans of the Ministry of National Defense is excluded from inclusion of the general accounting law and regulations of government transactions and would be subject to regulations which will be approved by the Council of Ministers upon recommendations of the Ministry of National Defense and the Ministry of the Islamic Revolution Guards Corps and consent of the Ministry of Economic ad Financial Affairs.

B. The Ministry of National Defense is authorized, within the limits of its own possibilities, to provide for that part of major defensive items and equipments and armaments and other preparative items needed by the Gendarmerie of the Islamic Republic of Iran, the police of the Islamic Republic of Iran, The Ministry of the Revolution Guards Corps and other ministries and government

institutions and the Committees of the Islamic Revolution and the municipalities, who themselves are not capable of providing them, according to the request and within limits of approved appropriations in the budget of related organization, in the following ways:

1. The cost of that part of major defensive items and equipment and armaments and other preparative items, which is delivered to the above mentioned organization from the Ministry of National Defense's inventory, equal to direct cost (purchase price plus transportation expenses and banking and insurance expenses) and on the basis of the Ministry of National Defense's invoice would be deposited by the related organization in a special account at the Bank Markazi of Iran which has been opened by the Treasury for this purpose. The Ministry of National Defense is authorized to use, until the end of March 1984, the funds deposited in the above mentioned account to purchase major defensive equipment, in compliance with regulations of subsection (A) of this section, and to purchase other equipment and armaments and other preparative items, in compliance with regulations of the general accounting law. At the end of next year, the Ministry of National Defense should return, through the Ministry's accountant, the additional funds to the Treasury and notify related organizations.

2. The Ministry of Defense is authorized to using the funds that are deposited in a special account opened by the Treasury at the Bank Markazi of Iran by those organizations from appropriations of their own approved budgets for estimated value of items planned, to purchase and deliver major defensive items needed in compliance with regulations of subsection (A) of this section--and other equipment and armaments--in compliance with regulations of the general accounting law. The Ministry of National Defense can use the funds deposited in the above mentioned account until the end of March 1984 and at the end of next year it should return the additional fund to the Treasury through related organizations, depending on the case.

3. After receipt of invoice of delivered items, from the Ministry of National Defense, organizations covered by this section would consider payments of the above mentioned items (1) and (2) as final expenditures on the basis of above invoices and delivery certificate or the inventory receipt.

4. Procedure to execute this subsection is subject to regulations which will be aproved by the Council of Ministers upon recommendation of the Ministry of National Defense and consent of the Ministry of Economic and Financial Affairs.

C. The law concerning appropriations related to agreements of the Ministry of National Defense passed by the Revolution Council on

11/19/1979 and its executive regulations and Section 47 of the budget law of the year 1980 and other contrary regulations are annulled.

D. Report of appropriations' spending method of this section is announced at the end of every three months to a delegation which consists of the following members:

1. Representative of the Supreme Council of Defense;
2. Representative of the Ministry of Defense;
3. Representative of the Ministry of Corps;
4. One of the members of the Defensive Affairs of the Majlis selected by the Majlis.

#### Section 67

It is authorized that appropriations indicated in item 503050 of part four of this law, depending on the case and upon recommendation of the Minister of Power and confirmation of the Council of Ministers, be distributed among the companies affiliated with the Ministry of Power and be used in compliance with related regulations.

#### Section 68

It is authorized:

A. Appropriation indicated in item 113524 of part four of this law under title "The Ministry of Education -- expansion of research of universities and institutions of higher education-AID" be distributed among related executive organizations upon recommendation of the Ministry of Education and confirmation of the Budget and Plan Organization and be added to their approved appropriation level by the Budget and Plan Organization.

B. Appropriations of this section, solely under title of "University Research Program", are indicated under related executive organizations and they will be used in compliance with the contents of section 16 of the amending law of the budget law of the year 1982.

#### Section 69

The Ministry of Agriculture is responsible, with the cooperation of the Ministry of Power, for allocating a sum of 10 billion rials (10,000,000,000) of appropriation indicated in the agriculture and livestock services program, under item 134000 which is mentioned under the title of "Other Plans" in appendix number 1 of this law, to provide agricultural water for villages and tribal regions and create water channels and size 3 and 4 inlets and excavate and repair wells and their connections, so it will be distributed by the above ministries, with confirmation of the Budget and Plan Organization, among agricultural, rural and tribal service centers.

## Section 70

It is authorized:

- A. Fixed investment appropriations of national reconstruction plans, which are mentioned in part four of this law according to organization program and separated into plans in the appendix number 1 of this law, be used on the basis of activities' description of plans, which have been agreed upon by executive organizations and the Budget and Plan Organization and whose agreements will be exchanged in accordance with Article 19 of the national budget and plan law, and on the basis of appropriation allocation.
- B. Any necessary change in titles of plans that are conveyed for the execution of subsection A of this section, or breakdown of appropriation of an approved plan into two or more plans or combination of a few plans under a same program and also separation of appropriations, indicated in appendix number 1 of this law under the title of "Other Plans", into specified plans is authorized with the approval of the Council of Ministers. These changes along with mentioning the necessity for change should be communicated with the Budget and Plan Committee and related specialized committee of the Majlis.
- C. The Budget and Plan Organization is authorized to, if necessary and with the consent of the related executive organization, change the executive organizations of the national reconstruction plans.

D. The agreement of the national reconstruction plans, whose organization in charge of their operations is other than the executive organization, will be exchanged among the executive organization and the organization in charge of operation and the Budget and Plan Organization. The Ministry of Economic and Financial Affairs would place appropriations of related plan directly at the disposal of the executive organization.

#### Section 71

##### It is authorized

A. The unpaid obligations of reconstruction plans of the fifth program and the years 1978, 1979, 1980, 1981 and 1982, which were created in compliance with the regulations and within the limit of approved appropriations, be paid from the 1983 appropriation of related plan. The government is authorized to pay for the above obligations in proportion to the volume of in-process works of the related contractors.

B. Obligations of the years mentioned in subsection A concerning the plans that have been created according to the contents of this section and their activities have either ended or been completely stopped be paid by a plan whose appropriation will be secured from the source of a related program or, under supervision of the Budget and Plan Organization, from item 503002 of part four of this law.

The Budget and Plan Organization is responsible to submit to the Budget and Plan Committee a descriptive report of items used, subject of this subsection, once every three months.

C. Payment of the government's debts to contractors of the year 1978 is authorized only if properties and wealth of a contractor is not subject to Article 49 of the Constitution of the Islamic Republic of Iran. Judgment of this matter is up to the courts of the revolution.

#### Section 72

A. The government is responsible to present to the Majlis the foreign exchange budget of every year along with the national budget.

B. Foreign exchange budget of the year 1983 should be presented to the Majlis, within the framework of the national budget in three months from the date of passage of this law. Sections that are not annulled remain effective.

#### Section 73

Appropriation related to the service units of the National Welfare Organization, excluding personnel and administrative expenses, would be indicated only in article 17 with regard to section 6 of the formation of the National Welfare Organization and section 2 of

article 1 of the above organization's financial regulations. The amounts paid by the above mentioned appropriations, which is done in compliance with the above law and regulation, would be indicated as final expenditure after obtaining a receipt from the receiver of the amount.

#### Section 74

The National Welfare Organization is authorized to place at the disposal of the disabled and the Foundation for the Oppressed, gratis and in compliance with related regulation, the equipment needed by the disabled and martyrs of the Islamic revolution purchased by reconstruction appropriations of equipment plans of the years 1980, 1981, and 1982 and indicate the amount paid for this matter, with obtaining receipts from the receivers of the equipment as final expenditure.

#### Section 75

A. The revenues of technical and professional trainings of the ministries and government institutions resulting from the sale of products and manufactures or offering services in areas of industry, services, agricultural, medicine and medical assistance are estimated in every year's budget and will be stated in the revenues' section.

B. Every year, an appropriation equal to the total of predicted revenues indicated in subsection (A) would be established in a column entitled "Expenses Concerning the National Technical and Professional Training" and its usage will be excluded from inclusion of the general accounting law and other government general regulations and will be used in accordance with regulations which will be approved by the Council of Ministers upon recommendation of the Supreme Council for Coordination of National Technical and Professional Training and confirmations of the Ministry of Economic and Financial Affairs and the Budget and Plan Organization.

C. From the date of passage of this law, section 64 of the budget law of the year 1981 is annulled.

D. Revenues resulting from research of universities and other government research institutions will be deposited in the Treasury as in the past.

E. Share of each one of the universities and other government research institutions will be determined, up to an equivalent of deposited revenues in every year, from appropriation for unpredicted expenditures and will be added to the level of approved appropriations of related organization. Procedure to use received appropriations of this subsection will be subject to regulation of section 16 of the amendment law to the budget law of the year 1982.

F. The phase "Scientific and Industrial Research and Investigation" mentioned in Section 16 of the amendment law of the budget law of the year 1982 is amended to the phrase "University Research Programs and Research and Investigation".

G. Contents of this Section and Section 16 of the amendment law to the budget law of the year 1982 cover only the current appropriations of related executive organizations.

H. The Budget and Plan Organization is responsible to present the Budget and Plan Committee of the Majlis a report for outcome of this section once every six months.

#### Section 76

The Council of Ministers is authorized, upon recommendation of the Ministry of Industries, to combine the Small Industries Organization of Iran, with its entire duties and personnel and claims and obligations and organizational positions, with the Ministry of Industries until the end of August 1983 the most and the Budget and Plan Organization will subsequently combine appropriation of items 144500 and 145500 of part four of this law.

## Section 77

In order to create more opportunities to provide for preparations of budget implementation of every year during the preceding year, the time limit indicated in article 26 of the general accounting law passed on January 1971, concerning presentation of the nation's budget bill to the Majlis by the government, is amended from January 5th of each year to November 5th of each year.

## Section 78

The general assembly of the Auditing Company affiliated with the Ministry of Economic and Financial Affairs, in order to keep the existing auditing personnel and to attract new needed manpower to carry out related duties and to achieve the government goal of self sufficiency in auditing, is authorized to revise the scale of the position differentials and per diem of auditing personnel of the above company considering the level of benefits for similar positions in the public sector provided that the total of their salary and benefits do not exceed maximum of two times of the highest salary of the related schedule, subject of article 13 of the government companies' employment law.

## Section 79

All payments concerning disability salaries, inheritants' salaries and tuition whose part or all of it, on the basis of related legal authorizations, were paid up to the year 1981 from the budget appropriations of the related ministries of government institutions and the remainder from appropriation of the Civil Retirement Fund, will all be paid from appropriation of the above fund and from this date no appropriation will be payable for this matter from budgets of ministries and government institutions. The procedure for the execution of this section is subject to instructions which, to execute Section 68 of the year 1982, have been approved by the Council of Ministers upon recommendation of the Administrative and Employment Affairs Organization and consent of the Ministry of Economic and Financial Affairs and the Budget and Plan Organization.

## Section 80

A. In order to protect the consumers against inappropriate fluctuations of prices, from the beginning of the year 1983 all revenues derived from execution of Section one, subsection 10 of article seven of the charter of the Consumers and Producers Protection Organization approved by the Revolution Council of the Islamic Republic of Iran on 11/11/58 and yearly deposite available at the beginning of the year 1982 will only be used for the purpose of providing for basic goods' loss which have been approved by the

Economic Council or will be approved by the Council of Ministers. The Consumers and Producers Protection Organization is responsible to place at the disposal of the National Treasury its own annual available funds resulting from the above revenue.

B. The law of permission to use up to 1.5 percent of the above organization's revenues and other laws and regulations contrary to this section are annulled.

#### Section 81

It is authorized that the fees of the physicians and other employees, who are on duty, on off-duty hours, for medical examinations of driving license applicants and other duties related to this matter at the treatment centers attached to the Police Department of the Islamic Republic of Iran stationed in the driving license issuing centers, be provided for and paid by current appropriation of items concerning the budget of the Islamic Republic of Iran's Police Department according to regulations which will be approved by the Council of Ministers upon recommendation of the Ministry of Interior.

#### Section 82

The government is responsible for making an arrangement that all the funds and properties belonging to the government, which have been or will be obtained as fine or recovery of properties by all the

courts--whether revolution or regular or guild--and other qualified judicial sources, be placed at the disposal of the National Treasury and the funds resulting from this matter be stated in the national general revenue account.

B. The above Courts and sources are responsible to place at the disposal of the National Treasury all the priorities' funds, subject of subsection A, with an arrangement that will be determined in the executive regulation of this section. Non-execution of this subsection is considered illegal possession of the government properties.

C. The executive regulation of this section will be arranged by the Ministry of Economic and Financial Affairs and will be approved by the Council of Ministers after confirmation of the Supreme Judicial Council.

#### Section 83

The phrase "one percent" indicated in article 212 of the direct taxes law passed in March 1967 and later amendments is amended to the phrase "two percent".

#### Section 84

It is authorized that from the beginning of the year 1983, as in the past, an equivalent of 2 percent of the amount of the order for

importation of goods, named "Order Registration Fee", be received and stated in the national general revenue. If all or part of the goods related to the registered order does not enter the country, the order registration fee received, with the same proportion, is refunded from current revenues related to this section provided that the difference between the amount of order and imported goods is more than ten percent of the order. Regulations of the section 16 of the supplementary law of the budget of the year 1967 and the law of reduction of goods order registration fee passed on 6/10/1974 are annulled.

#### Section 85

1. The government is authorized, from 3/21/1983 and in lieu of issuance of every regular passport, to receive a sum of twenty thousand rials (20,000) for issuance and to state it in the general revenue account.
2. The government is responsible to present to the Majlis the bill of exempt cases within one month from the date of passage of this law.

## **Section 86**

The Telecommunication Company of Iran is responsible, starting 3/21/1983, to collect, as in the past, to charge as a tax an equivalent of 25 percent from the fixed subscription fee of automatic telephones and the price of all international telecommunication services (overseas telephone, telex, overseas cables and non-government private circuits) and deposit it in the government treasury. Section 23 of the supplementary law of the 1967 budget is annulled.

## **Section 87**

From every liter of drink which is produced by machines, on the basis of volume measurement, 14 rials (at least 4 rials per bottle) will be received as tax.

Article 4 of the reconstruction appropriation law passed in December 1964 and Section 43 of the 1973 budget law are annulled.

## **Section 88**

The tax on transfer of the second-hand passenger cars to third-hand, the subject of Article 7 of the law amending some sections of the direct taxes passed by the Revolution Council of the Islamic Republic of Iran on 7/16/1980, is increased to four-fold. The

second-hand transfers are individuals who either purchase the transportation means, the subject of the above mentioned subsection, directly from manufacturing factories or domestic assembler or importers (representatives of foreign companies) or directly import from abroad and in all the cases mentioned the ownership documents are issued to their names for the first time in Iran.

#### Section 89

The Tobacco Company of Iran is responsible to collect as tax, as in the past, for each pack (containing 20 cigarettes) of Bahman, Azadi and Shiraz sums of fifteen and ten and five rials respectively, in addition to the amount received before (the subject of the single article of the legal bill concerning price increase of variety of cigarettes produced by the Tobacco Company of Iran, passed by the Revolution Council of the Islamic Republic of Iran on 5/22/1980 and after deduction of maximum four percent commission of the sellers deposit them in the national treasury.

#### Section 90

A. The amended article 123 of the Documents and Properties Registration Law passed in January 1972 is amended as follows and Sections 2 and 4 of the above law are annulled. The documents registration tariff, except cases that are subject to special regulations, is received as follows:

Up to fourty million rials (40,000,000), 15 thousandth. Over forty million rials (40,000,000), 20 thousandth. In cases of documents whose registration subjects are transfer of gains, when the gains are transferred generally, the registration fee will be received from ten year gains. This tariff takes into account all additions, which were in effect for other cases of the documents and properties registration law and other laws, and will replace them. Of the total revenue resulting from registration fee of the official documents, the subject of the above article, share of owners of the official documents bureau and the clerks is deducted and the remainder will be stated in the general revenue.

B. In Article 128 of the Documents and Properties Registration Law, the phrase "four rials per month" is corrected to the phrase "one hundred rials per month".

C. In Article 129 of the Documents and Properties Registration Law, the phrase "ten rials" is corrected to the phrase "one hundred rials".

D. In Article 130 of the Documents and Properties Registration Law, the phrase "six rials" is corrected to the phrase "sixty rials".

E. The cost of separation, the subject of Article 150 attached to the registration law passed on 2/8/1973 will be two hundred rials for every ten thousand rials.

F. Eight percent of total revenue resulting from official documents' registration fees, the subject of amended Article 123 of the Documents and Properties Registration Law passed in February 1973, will be allocated to the Municipalities.

G. Schedule number 2 subject: Increase in registration costs passed in June 1966, is amended as follows:

| <u>Item</u> | <u>Description</u>   | <u>Amount in Rials</u> |
|-------------|--|------------------------|
| 1           | Power of attorney for property registration                    | 30                     |
| 2           | Form for transaction, half page                                | 60                     |
| 3           | Form for transaction, full page                                | 100                    |
| 4           | Signature verification book,<br>each volume                    | 1,000                  |
| 5           | Copy of the documents, each<br>page, for form and verification | 100                    |
| 6           | Installment receipts, 100 pages                                | 500                    |
| 7           | Marriage certificate with<br>plastic covers                    | 600                    |

| <u>Item</u> | <u>Description</u>            | <u>Amount in Rials</u> |
|-------------|-------------------------------|------------------------|
| 8           | Marriage registration book    | 1500                   |
| 9           | Clerk's registration book     | 1500                   |
| 10          | Divorce registration book     | 1500                   |
| 11          | Writing fee receipt, 100 page | 500                    |
| 12          | Writing fee book, each volume | 500                    |
| 13          | Divorce certificate           | 300                    |
| 14          | Index book, each volume       | 500                    |
| 15          | Broker guaranty sheets        | 60                     |
| 16          | Ownership document, 12 pages  | 500                    |
| 17          | Ownership document, 16 pages  | 750                    |
| 18          | Ownership document, 32 pages  | 1000                   |

| <u>Item</u> | <u>Description</u>  | <u>Amount in Rials</u> |
|-------------|---|------------------------|
| 19          | Application to request execution  |                        |
|             | A. Execution for a house, up to<br>10,000 rials,  | 200                    |
|             | over 10,000 rials   | 300                    |
|             | B. Execution for checks and<br>drafts up to 10,000 rials  | 100                    |
|             | over 10,000 rials   | 200                    |
| 20          | Transaction summary of registered<br>properties, each page                                      | 100                    |
| 21          | Transaction summary of unregis-<br>tered properties, each page                                  | 50                     |
| 22          | Request for estimate sheet  | 200                    |
| 23          | Request for acceptance of deposited<br>fund-excluding monthly install-<br>ments up to 300 rials | 100                    |
| 24          | Legal declaration   | 100                    |

| <u>Item</u> | <u>Description</u>   | <u>Amount in Rials</u> |
|-------------|--|------------------------|
| 25          | Application for registration of<br>a domestic company, each copy | 100                    |
| 26          | Company's charter  | 300                    |
| 27          | Application for registration of<br>a foreign company             | 2000                   |
| 28          | Certificate of registration of<br>foreign companies              | 2000                   |
| 29          | Declaration of registration of<br>trademark                      | 150                    |
| 30          | Certificate of registration of<br>trademark                      | 300                    |
| 31          | Renewal Declaration of registration<br>of trademark              | 150                    |
| 32          | Certificate of renewal of trade-<br>marks registration           | 300                    |

| <u>Item</u> | <u>Description</u>   | <u>Amount in Rials</u> |
|-------------|--|------------------------|
| 33          | Declaration of registration<br>of invention  | 300                    |
| 34          | Certificate of registration<br>of invention  | 300                    |
| 35          | Certificate of registration of<br>non-commercial institutions                          | 1000                   |
| 36          | Declaration of name registration<br>in commercial books, each copy                     | 1000                   |
| 37          | Cost of communication and its<br>certificate   | 100                    |
| 38          | Declaration of Sealing Commercial<br>Books, on the basis of each volume<br>of the book | 100                    |
| 39          | Supplementary document   | 500                    |
| 40          | The Bureau's Notice  | 100                    |

The government is responsible to revise other registration and primary expenses within three months from the date of passage of this law and present its bill to the Majlis.

#### Section 91

Defense expense and other expenses indicated in the civil defense regulation law and the legal affairs law, the subject of increasing defense expenses passed on 6/7/1966, are amended as follows:

1. Expenses indicated in Article 682 of the civil defense regulation law in district courts fifty rials and in other courts one hundred rials.
2. Expenses indicated in Article 683 of the civil defense regulation law, up to the sum of five million rials value of the subject 1.5 times and double the amount for a sum over the figure mentioned.
3. Expenses indicated in Article 684 of the civil defense regulation law, in the district courts 2500 rials and in other courts 5000 rials.
4. The expense mentioned in Article 685 of the civil defense regulation law, 2000 rials.

5. Expenses indicated in Article 687 of the civil defense regulation law, in district courts 200 rials and in other courts 400 rials.
6. The expense indicated in Article 688 of the civil defense regulation law, in district courts 500 rials and in other courts 1000 rials.
7. The expense indicated in Article 691 of the civil defense regulation law, in district courts 50 rials and in other courts 100 rials.
8. Expenses written in Article 692 of the civil defense regulation law, in district courts 100 rials and in other courts 200 rials.
9. Cost of penal background certificate indicated in Article 3 of the law concerning amendment of the Department of Justice's expenses passed in 1965, for the original copy 500 rials and additional copies free.
10. Cost of investigating legal affairs indicated in Article 375 of the legal affairs law, 500 rials.
11. Cost of communicating the declaration, 300 rials.
12. Cost of penal complaint to the courts concerning bad checks, 500 rials.

13. The price of the request and declaration sheets and etc., which is provided by the Ministry of Justice according to the sample, each sheet five rials.

14. Cost of communicating letter of protest in commercial affairs, 500 rials.

The government is responsible to revise other expenses related to defense and present to the Majlis its bill within three months from the date of passage of this law.

#### Section 92

Subsection "V" of the single article of the amending law concerning the procedure for investigating violations and collection of traffic fines passed on 5/21/1979 by the Revolution Council of the Islamic Republic of Iran is annulled and collection of fines will be on the basis of schedules indicated in the regulations passed on 9/27/1975. Resulted amounts will be deposited in the government treasury.

The above law, containing a single article and ninety-two sections, was passed in the Majlis's meeting on Thursday, the seventeenth of March of 1982 and was confirmed by the Council of Guardians on 3/19/1982.

**The Speaker of the Majlis**

**AKBAR HASHEMI**

CSO: 4640/322

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**DATE FILMED**

Sept. 6, 1983